St. Mira's College for Girls, Pune
(Autonomous-Affiliated to Savitribai Phule Pune University)
B.Com.

Subject: ACCOUNTANCY C51702

Semester: V

Year: 2019-20

Skill Building and Employability : Entire Paper
Insurance Claim, Banking Companhy Accounts, Branch Accounts, Dividend Decisions, Financial Analysis and Ratio Analysis)

Calculation of Interst on Investments

Accrued Interest

Interest = 100,000 × 6% × 2/12 = 1000 (3)

Purchase: 20,000 @ 102 cum-interest

Interest = 20,000 × 6/100 × 4/12 = 400 (3)

Premium = 20,000 × 2/100 = 400

Capital value = FV − cum interest + premium
= 20,000 − 400 + 400
= 20,000

Asst. Prof.Deepanjali Mazumder

Principal Incharge
St. Mira's College for Girls

(Deepanjali Mazumder)
Subject Teacher.